
IN THE UNITED STATES COURT OF FEDERAL CLAIMS

No. 23-1057T
Judge Philip S. Hadji

MARSHALL T. AND TAMI SAVAGE,

Plaintiffs,

v.

THE UNITED STATES,

Defendant.

**APPENDIX TO
MOTION OF THE UNITED STATES TO DISMISS THE COMPLAINT
AND MEMORANDUM IN SUPPORT THEREOF**

DAVID A. HUBBERT
Deputy Assistant Attorney General

DAVID I. PINCUS
JASON BERGMANN
KAREN E. SERVIDEA
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U.S. Department of Justice – Tax Division
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Certificate of Official Record

Date SEP 01 2023

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Marshall T & Tami Savage covering U.S. Individual Income Tax Return in respect to the tax period ending December 31, 2008 consisting of 3 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first written.

By direction of the Secretary of the Treasury:

Christina L Brandon

Christina L Brandon
Accounting Operations Manager
Kansas City Submission Processing Center



**Defendant
Exhibit**

1

A-1

MARSHALL T & TAMI SAVAGE

EIN/SSN:

4596
5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2008

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
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RETURN PREPARER TIN:

ADJUSTED GROSS INCOME
2,266,430.00-

SELF EMPLOYMENT TAX
690.00

10-19-2009	RETURN FILED & TAX ASSESSED 33221-290-37705-9 200944	245,633.00		11-16-2009
04-15-2009	WITHHOLDING		10,738.00	
04-19-2008	ESTIMATED TAX DECLARATION		25,000.00	
06-18-2008	ESTIMATED TAX DECLARATION		25,000.00	
09-19-2008	ESTIMATED TAX DECLARATION		35,000.00	
04-20-2008	OVERPAID CREDIT FROM PRIOR TAX PERIOD		25,000.00	
04-15-2008	OVERPAID CREDIT FROM PRIOR TAX PERIOD		116,117.00	
01-18-2009	ESTIMATED TAX DECLARATION		75,000.00	
04-14-2009	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2009			
04-15-2009	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2009			
04-15-2009	REFUNDABLE CREDIT		1,200.00	
04-15-2009	REFUNDABLE CREDIT		600.00	
04-15-2009	OVERPAYMENT CREDIT ELECT TRANSFERRED TO NEXT TAX PERIOD		(68,022.00)	

FORM 4340 (REV. 01-2002)

PAGE 1

MARSHALL T & TAMI SAVAGE

EIN/SSN:

4596

5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040

TAX PERIOD: DEC 2008

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
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08-16-2021	CLAIM DISALLOWED 09254-604-98000-1	05		
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12-07-2021	RECEIVED POA/TIA			
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04-03-2023	CLAIM DISALLOWED 49254-468-98141-3	05		
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08-16-2023	LEGAL SUIT PENDING			
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FORM 4340 (REV. 01-2002)

PAGE 2

MARSHALL T & TAMI SAVAGE

EIN/SSN: [REDACTED] 4596
[REDACTED] 5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2008

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT FOR THE ACCOUNT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE DATA COMPILATION FOR THE PERIOD STATED OF ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE SHOWN BELOW. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN RECORDS OF THIS OFFICE. THE RECORDS ARE UNDER THE CUSTODY OF, AND SET FORTH THE ACTIVITIES OF, THIS OFFICE.

SIGNATURE OF CERTIFYING OFFICER:

Christina L. Brandon

PRINT NAME: Christina L. Brandon

TITLE: Accounting Operations Manager

DELEGATION ORDER: KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 08/30/2023

FORM 4340 (REV. 01-2002)

PAGE 3

Certificate of Official Record

Date SEP 01 2023

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Marshall T & Tami Savage covering U.S. Individual Income Tax Return in respect to the tax period ending December 31, 2009 consisting of 2 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first written.

By direction of the Secretary of the Treasury:

Christina L Brandon

Christina L Brandon
Accounting Operations Manager
Kansas City Submission Processing Center



**Defendant
Exhibit**

2

A-5

MARSHALL T & TAMI SAVAGE

EIN/SSN: [REDACTED] 4596

5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
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RETURN PREPARER TIN:

ADJUSTED GROSS INCOME
2,259,704.00-

SELF EMPLOYMENT TAX
1,503.00

10-12-2010	RETURN FILED & TAX ASSESSED 89221-282-91916-0 201044	138,662.00		11-15-2010
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04-15-2010	WITHHOLDING		3,532.00	
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06-18-2009	ESTIMATED TAX DECLARATION		25,000.00	
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04-15-2009	OVERPAID CREDIT FROM PRIOR TAX PERIOD		68,022.00	
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01-25-2010	ESTIMATED TAX DECLARATION		80,000.00	
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04-13-2010	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2010			
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04-15-2010	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2010			
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04-15-2010	SUBSEQUENT PAYMENT		72,600.00	
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04-15-2010	REFUNDABLE CREDIT		800.00	
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04-15-2010	OVERPAYMENT CREDIT ELECT TRANSFERRED TO NEXT TAX PERIOD		(110,492.00)	
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11-15-2010	REFUND		(800.00)	
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08-16-2023	LEGAL SUIT PENDING			
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FORM 4340 (REV. 01-2002)

PAGE 1

MARSHALL T & TAMI SAVAGE

EIN/SSN:

4596

5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040

TAX PERIOD: DEC 2009

BALANCE

0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT FOR THE ACCOUNT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE DATA COMPILATION FOR THE PERIOD STATED OF ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE SHOWN BELOW. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN RECORDS OF THIS OFFICE. THE RECORDS ARE UNDER THE CUSTODY OF, AND SET FORTH THE ACTIVITIES OF, THIS OFFICE.

SIGNATURE OF CERTIFYING OFFICER:

Christina L. Brandon

PRINT NAME:

Christina L. Brandon

TITLE:

Accounting Operations Manager

DELEGATION ORDER:

KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE

KANSAS CITY, MO

ACCOUNT STATUS DATE 08/30/2023

FORM 4340 (REV. 01-2002)

PAGE

2

Certificate of Official Record

Date SEP 01 2023

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under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first written.

By direction of the Secretary of the Treasury:

Christina L Brandon

Christina L Brandon
Accounting Operations Manager
Kansas City Submission Processing Center



**Defendant
Exhibit**

3

A-8

MARSHALL T & TAMI SAVAGE

EIN/SSN: [REDACTED] 4596
[REDACTED] 5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2010

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
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RETURN PREPARER TIN:
[REDACTED]

ADJUSTED GROSS INCOME
1,503,601.00-

SELF EMPLOYMENT TAX
10,142.00

10-28-2011	RETURN FILED & TAX ASSESSED 89221-302-09225-1 201145	250,544.00		11-21-2011
04-15-2011	WITHHOLDING		3,373.00	
04-18-2010	ESTIMATED TAX DECLARATION		50,000.00	
06-18-2010	ESTIMATED TAX DECLARATION		75,000.00	
09-21-2010	ESTIMATED TAX DECLARATION		90,000.00	
04-15-2010	OVERPAID CREDIT FROM PRIOR TAX PERIOD		110,492.00	
04-15-2011	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2011			
04-15-2011	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2011			
04-15-2011	REFUNDABLE CREDIT		800.00	
04-15-2011	OVERPAYMENT CREDIT ELECT TRANSFERRED TO NEXT TAX PERIOD		(79,121.00)	
09-20-2021	CLAIM DISALLOWED 29254-643-98002-1 05			
12-07-2021	RECEIVED POA/TIA			
	ADDITIONAL TAX ASSESSED 09254-487-05426-2 20221305	0.00		04-18-2022

FORM 4340 (REV. 01-2002)

PAGE 1

MARSHALL T & TAMI SAVAGE

EIN/SSN:  4596
5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2010

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
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08-16-2023 LEGAL SUIT PENDING

FORM 4340 (REV. 01-2002)

PAGE 2

MARSHALL T & TAMI SAVAGE

EIN/SSN:

4596

5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040

TAX PERIOD: DEC 2010

BALANCE

0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT FOR THE ACCOUNT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE DATA COMPILATION FOR THE PERIOD STATED OF ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE SHOWN BELOW. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN RECORDS OF THIS OFFICE. THE RECORDS ARE UNDER THE CUSTODY OF, AND SET FORTH THE ACTIVITIES OF, THIS OFFICE.

SIGNATURE OF CERTIFYING OFFICER:

Christina L. Brandon

PRINT NAME:

Christina L. Brandon

TITLE:

Accounting Operations Manager

DELEGATION ORDER:

KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE

KANSAS CITY, MO

ACCOUNT STATUS DATE 08/30/2023

FORM 4340 (REV. 01-2002)

PAGE

3

Certificate of Official Record

Date SEP 01 2023

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Marshall T & Tami Savage covering U.S. Individual Income Tax Return in respect to the tax period ending December 31, 2011 consisting of 3 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first written.

By direction of the Secretary of the Treasury:

Christina L Brandon

Christina L Brandon
Accounting Operations Manager
Kansas City Submission Processing Center



**Defendant
Exhibit**

4

A-12

MARSHALL T & TAMI SAVAGE

EIN/SSN: [REDACTED] 4596
[REDACTED] 5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2011

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
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RETURN PREPARER TIN:
[REDACTED]

ADJUSTED GROSS INCOME
791,843.00-

SELF EMPLOYMENT TAX
14,187.00

10-12-2012	RETURN FILED & TAX ASSESSED 80221-686-13490-2 201244	213,442.00		11-12-2012
04-15-2012	WITHHOLDING		120.00	
06-17-2011	ESTIMATED TAX DECLARATION		50,000.00	
09-19-2011	ESTIMATED TAX DECLARATION		100,000.00	
04-15-2011	OVERPAID CREDIT FROM PRIOR TAX PERIOD		79,121.00	
01-20-2012	ESTIMATED TAX DECLARATION		61,593.00	
04-15-2012	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2012			
04-20-2012	ESTIMATED TAX DECLARATION		61,593.00	
04-15-2012	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2012			
04-20-2012	OVERPAYMENT CREDIT ELECT TRANSFERRED TO NEXT TAX PERIOD		(61,593.00)	
04-15-2012	OVERPAYMENT CREDIT ELECT TRANSFERRED TO NEXT TAX PERIOD		(77,392.00)	
04-29-2021	AMENDED RETURN FILED 43277-638-08274-1			

FORM 4340 (REV. 01-2002)

PAGE 1

MARSHALL T & TAMI SAVAGE

EIN/SSN:

4596

5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040 TAX PERIOD: DEC 2011

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
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12-07-2021 RECEIVED POA/TIA

04-29-2021 AMENDED RETURN FILED
33277-757-00364-1

ADDITIONAL TAX ASSESSED	0.00	11-07-2022
09254-692-05990-2 20224205		

08-16-2023 LEGAL SUIT PENDING

FORM 4340 (REV. 01-2002)

PAGE 2

MARSHALL T & TAMI SAVAGE

EIN/SSN: [REDACTED] 4596

[REDACTED] 5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2011

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT FOR THE ACCOUNT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE DATA COMPILATION FOR THE PERIOD STATED OF ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE SHOWN BELOW. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN RECORDS OF THIS OFFICE. THE RECORDS ARE UNDER THE CUSTODY OF, AND SET FORTH THE ACTIVITIES OF, THIS OFFICE.

SIGNATURE OF CERTIFYING OFFICER:

Christina L. Brandon

PRINT NAME: Christina L. Brandon

TITLE: Accounting Operations Manager

DELEGATION ORDER: KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 08/30/2023

FORM 4340 (REV. 01-2002)

PAGE 3

Certificate of Official Record

Date SEP 01 2023

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Marshall T & Tami Savage covering U.S. Individual Income Tax Return in respect to the tax period ending December 31, 2012 consisting of 3 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first written.

By direction of the Secretary of the Treasury:

Christina L Brandon

Christina L Brandon
Accounting Operations Manager
Kansas City Submission Processing Center



**Defendant
Exhibit**

5

A-16

MARSHALL T & TAMI SAVAGE

EIN/SSN: [REDACTED] 4596
[REDACTED] 5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2012

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
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RETURN PREPARER TIN:
[REDACTED]

ADJUSTED GROSS INCOME
177,192.00-

SELF EMPLOYMENT TAX
739.00

10-15-2013	RETURN FILED & TAX ASSESSED 80211-688-52915-3 201344	101,260.00		11-18-2013
04-15-2013	WITHHOLDING		8,781.00	
06-19-2012	ESTIMATED TAX DECLARATION		60,000.00	
09-17-2012	ESTIMATED TAX DECLARATION		60,000.00	
04-20-2012	OVERPAID CREDIT FROM PRIOR TAX PERIOD		61,593.00	
04-15-2012	OVERPAID CREDIT FROM PRIOR TAX PERIOD		77,392.00	
01-18-2013	ESTIMATED TAX DECLARATION		65,000.00	
04-15-2013	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2013			
04-15-2013	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2013			
04-15-2013	OVERPAYMENT CREDIT ELECT TRANSFERRED TO NEXT TAX PERIOD		(100,000.00)	
11-18-2013	REFUND		(131,506.00)	
01-16-2018	RECEIVED POA/TIA			
04-29-2021	AMENDED RETURN FILED 19277-573-02393-1			

FORM 4340 (REV. 01-2002)

PAGE 1

MARSHALL T & TAMI SAVAGE

EIN/SSN:

4596

5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040

TAX PERIOD: DEC 2012

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
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07-26-2021	CLAIM DISALLOWED 09254-587-99001-1	05		
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04-03-2023	CLAIM DISALLOWED 49254-468-98142-3	05		
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08-16-2023	LEGAL SUIT PENDING			
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FORM 4340 (REV. 01-2002)

PAGE 2

MARSHALL T & TAMI SAVAGE

EIN/SSN:

4596

5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040

TAX PERIOD: DEC 2012

BALANCE

0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT FOR THE ACCOUNT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE DATA COMPILATION FOR THE PERIOD STATED OF ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE SHOWN BELOW. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN RECORDS OF THIS OFFICE. THE RECORDS ARE UNDER THE CUSTODY OF, AND SET FORTH THE ACTIVITIES OF, THIS OFFICE.

SIGNATURE OF CERTIFYING OFFICER:

Christina L. Brandon

PRINT NAME:

Christina L. Brandon

TITLE:

Accounting Operations Manager

DELEGATION ORDER:

KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE

KANSAS CITY, MO

ACCOUNT STATUS DATE 08/30/2023

FORM 4340 (REV. 01-2002)

PAGE

3

Certificate of Official Record

Date SEP 01 2023

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Marshall T & Tami Savage covering U.S. Individual Income Tax Return in respect to the tax period ending December 31, 2013 consisting of 3 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first written.

By direction of the Secretary of the Treasury:

Christina L Brandon

Christina L Brandon
Accounting Operations Manager
Kansas City Submission Processing Center



**Defendant
Exhibit**

6

A-20

MARSHALL T & TAMI SAVAGE

EIN/SSN: [REDACTED] 4596
[REDACTED] 5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2013

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
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RETURN PREPARER TIN:
[REDACTED]

ADJUSTED GROSS INCOME
1,992.00-

10-10-2014	RETURN FILED & TAX ASSESSED 80221-683-26509-4 201443		29,018.00	11-10-2014
04-15-2014	WITHHOLDING		10,558.00	
06-14-2013	ESTIMATED TAX DECLARATION		65,000.00	
09-19-2013	ESTIMATED TAX DECLARATION		65,000.00	
04-15-2013	OVERPAID CREDIT FROM PRIOR TAX PERIOD		100,000.00	
01-22-2014	ESTIMATED TAX DECLARATION		65,000.00	
04-13-2014	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2014			
04-15-2014	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2014			
04-15-2014	OVERPAYMENT CREDIT ELECT TRANSFERRED TO NEXT TAX PERIOD		(100,000.00)	
11-10-2014	REFUND		(176,540.00)	
01-16-2018	RECEIVED POA/TIA			
04-29-2021	AMENDED RETURN FILED 19277-565-05767-1			
08-02-2021	CLAIM DISALLOWED 09254-589-99000-1	05		

FORM 4340 (REV. 01-2002) PAGE 1

MARSHALL T & TAMI SAVAGE

EIN/SSN: [REDACTED] 4596
[REDACTED] 5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2013

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
	ADDITIONAL TAX ASSESSED 89254-466-96000-3 20231005		0.00	03-27-2023

08-16-2023 LEGAL SUIT PENDING

FORM 4340 (REV. 01-2002)

PAGE 2

MARSHALL T & TAMI SAVAGE

EIN/SSN: 4596
5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2013

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT FOR THE ACCOUNT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE DATA COMPILATION FOR THE PERIOD STATED OF ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE SHOWN BELOW. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN RECORDS OF THIS OFFICE. THE RECORDS ARE UNDER THE CUSTODY OF, AND SET FORTH THE ACTIVITIES OF, THIS OFFICE.

SIGNATURE OF CERTIFYING OFFICER: Christina L Brandon

PRINT NAME: Christina L. Brandon

TITLE: Accounting Operations Manager

DELEGATION ORDER: KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 08/30/2023

FORM 4340 (REV. 01-2002)

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Certificate of Official Record

Date SEP 01 2023

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Marshall T & Tami Savage covering U.S. Individual Income Tax Return in respect to the tax period ending December 31, 2014 consisting of 3 pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first written.

By direction of the Secretary of the Treasury:

Christina L Brandon

Christina L Brandon
Accounting Operations Manager
Kansas City Submission Processing Center



**Defendant
Exhibit**

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A-24

MARSHALL T & TAMI SAVAGE

EIN/SSN:

4596

5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN

FORM: 1040

TAX PERIOD: DEC 2014

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
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RETURN PREPARER TIN:

ADJUSTED GROSS INCOME

23,822.00-

10-14-2015	RETURN FILED & TAX ASSESSED 80211-687-17431-5 201542	184,232.00		11-09-2015
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04-15-2015	WITHHOLDING		9,264.00	
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04-20-2014	ESTIMATED TAX DECLARATION		65,000.00	
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06-19-2014	ESTIMATED TAX DECLARATION		65,000.00	
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09-18-2014	ESTIMATED TAX DECLARATION		65,000.00	
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04-15-2014	OVERPAID CREDIT FROM PRIOR TAX PERIOD		100,000.00	
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04-15-2015	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2015			
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04-15-2015	EXTENSION OF TIME TO FILE EXT. DATE 10-15-2015			
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04-15-2015	SUBSEQUENT PAYMENT		65,000.00	
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04-15-2015	OVERPAYMENT CREDIT ELECT TRANSFERRED TO NEXT TAX PERIOD		(100,000.00)	
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11-09-2015	REFUND		(85,032.00)	
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01-16-2018	RECEIVED POA/TIA			
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03-20-2018	AMENDED RETURN FILED 33277-508-00384-8			
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MARSHALL T & TAMI SAVAGE

EIN/SSN: [REDACTED] 4596
[REDACTED] 5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2014

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE
03-20-2018	AMENDED RETURN FILED 28277-584-02856-8			
	ADDITIONAL TAX ASSESSED 49254-476-06963-0 20201205		0.00	04-06-2020
04-15-2015	REFUNDABLE CREDIT		1,000.00	
05-31-2021	PRIOR TAX ABATED BY EXAMINATION AGREED AUDIT DEFICIENCY PRIOR TO 30 OR 60 DAY LETTER 49247-526-00072-1	184,232.00-		
05-31-2021	RENUMBERED RETURN 49247-526-00072-1			
06-07-2021	REFUND		(238,512.78)	
06-07-2021	INTEREST DUE TAXPAYER		53,280.78	
08-16-2023	LEGAL SUIT PENDING			

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MARSHALL T & TAMI SAVAGE

EIN/SSN: [REDACTED] 4596

5473

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2014

BALANCE 0.00

I CERTIFY THAT THE FOREGOING TRANSCRIPT FOR THE ACCOUNT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE DATA COMPILATION FOR THE PERIOD STATED OF ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE SHOWN BELOW. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN RECORDS OF THIS OFFICE. THE RECORDS ARE UNDER THE CUSTODY OF, AND SET FORTH THE ACTIVITIES OF, THIS OFFICE.

SIGNATURE OF CERTIFYING OFFICER:

Christina L. Brandon

PRINT NAME: Christina L. Brandon

TITLE: Accounting Operations Manager

DELEGATION ORDER: KCSPC-11-5-01

LOCATION: INTERNAL REVENUE SERVICE
KANSAS CITY, MO

ACCOUNT STATUS DATE 08/30/2023

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